

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT

EXECUTIVE BUDGET

INTERNAL AUDITOR

	PRIOR YEAR ACTUAL 2001-2002	CURRENT ESTIMATED 2002-2003	MAYOR'S RECOMMENDED 2003-2004	COUNCIL APPROVED 2003-2004
SOURCE OF FUNDS				
GENERAL FUND APPROPRIATION	\$ 650,100	\$ 668,400	\$ 695,200	\$ 695,200
AGENCY RECEIPTS	10			
TOTAL FUNDS	\$ 650,110	\$ 668,400	\$ 695,200	\$ 695,200
EXPENDITURES BY ACCOUNT GROUP				
PERSONAL SERVICES	\$ 521,311	\$ 549,400	\$ 566,200	\$ 566,200
CONTRACTUAL SERVICES	45,822	33,100	43,600	43,600
SUPPLIES	5,921	5,400	6,000	6,000
CAPITAL OUTLAY	4,327	3,400	5,500	5,500
INTERAGENCY CHARGES	32,351	35,200	37,200	37,200
PROJECT EXPENDITURES	34,146	36,700	36,700	36,700
TOTAL EXPENDITURES	\$ 643,878	\$ 663,200	\$ 695,200	\$ 695,200
EXPENDITURES BY ACTIVITY				
INTERNAL AUDITOR	\$ 643,878	\$ 663,200	\$ 695,200	\$ 695,200
TOTAL EXPENDITURES	\$ 643,878	\$ 663,200	\$ 695,200	\$ 695,200

The Office of Internal Audit is authorized by ordinance and reports jointly to the Mayor and Metro Council. It exists to help Metro government manage and account for its use of public funds honestly, efficiently, and effectively. The Office of Internal Audit proactively provides independent, objective assurance and consulting activities that assist both policy makers and program managers in providing high-quality services in a manner that is accountable, efficient, effective, and ethical. Internal Audit is a corporate governance cornerstone, along with the Mayor and Metro Council. The Office of Internal Audit performs reviews of all Metro government departments, offices, boards, activities and agencies. Audits are conducted in accordance with Government Auditing Standards promulgated by the Comptroller General of the United States (General Accounting Office) and with the Standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors. The office provides assurance as to the effectiveness of Metro government's risk management, control and governance processes. Recommendations for improvements are made to the Mayor, Agency Directors, and the Metro Council.

PERSONNEL COMPLEMENT

<u>Category</u>	Original <u>2002-03</u>	Recommended <u>2003-04</u>	Approved <u>2003-04</u>
Full-Time	9 9 9
Permanent Part-Time	0 0 0
Other	<u>0</u> <u>0</u> <u>0</u>
	9 9 9

RECOMMENDED 2003-04 BUDGET – The recommended budget provides funding for current operations.

METRO COUNCIL ADJUSTMENT – Approved as recommended.